OIPE 420

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

*/			
Applicant:	Janik)	Examiner:	Grier, Laura A
Serial No.:	09/945,018	Art Unit:	2644
Filed:	September 1, 2001	Attny Doc.:	81230.503US1
Title:	Audio Converter Device And) Method For Using The Same)		

RESPONSE

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

In connection with the request for continued examination filed herewith and in response to the Office Action dated March 27, 2006 please enter the amendment to the claims which begins of page 2 of this paper and consider the Remarks/Arguments that begin on page 6 of this paper.

<u>Certificate of Mailing</u>: The undersigned hereby certifies that this document and its enclosures are being deposited with the U.S. Postal Service as First Class mail in an envelope addressed to Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on this 25th day of May, 2006.

Ranni Matar